IN THE SPECIFICATION:

On page 1 of the specification after the Title please insert the following.

--BACKGROUND OF THE INVENTION--

On page 1, line 7 of the specification please substitute the heading as follows.

-- FIELD OF THE INVENTION --

Please substitute following paragraph for the paragraph beginning on page 3, line 29.

--Therefore, although the coding side codes the entire VOP data in the units like VOL or GOV of the object using only the intra coding, to achieve instantaneous access to a VOP at a desired time, or to carry out "frame skip control" for decimating image signal to be coded in accordance with the load of a decoder, the decoding side cannot identify the desired VOP to be accessed or the VOP to be decoded in the frame skip control until it recognizes the predictive structure and time information of the coded bit stream by analyzing the coded data of all the VOPs. This presents a problem of making the decoding processing difficult and prolonging the decoding. --

On page 4 of the specification, after the paragraph ending on line 8, please insert the following heading.

--SUMMARY OF THE INVENTION--